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Letter Ruling 79-27: Homemade Beer and Wine

August 23, 1979

Your recent letter requests a ruling with respect to ingredients sold by your company to be used in making homemade wine or beer.

Massachusetts General Laws Chapter 64H, Section 6(h) exempts from taxation the sale of food products for human consumption.

Sales of items which are not intended to be consumed as part of the wine or beer, such as chemicals which are used to sterilize equipment, are subject to the sales tax.

Sales of ingredients which are consumed as part of the beer or wine are exempt from the sales tax.

Very truly yours,

/s/L. Joyce Hampers

L. Joyce Hampers
Commissioner of Revenue

LJH/MJK/jmp

LR 79-27

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